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PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE
Attorney Docket No. 13587US01

In the Application of:

D. Wu et al.

Serial No.: 10/082,950

Filed: February 26, 2002

For: METHOD AND APPARATUS OF
PERFORMING SAMPLE RATE
CONVERSION OF A MULTI-
CHANNEL AUDIO SIGNAL

Examiner: B.T. Pendleton

Group Art Unit: 2644

Conf. No.: 5019

Customer No.: 23446

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Patent and Trademark Office, fax No. 571 273
8300, on March 6, 2006.By: Shawn L. Peterson
Shawn L. Peterson
Reg. No. 44,286

RESPONSE TO OFFICE ACTION

MS: Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

This paper is in response to the Office Action mailed October 4, 2005, in the above-identified application. A petition for a two-month extension of time accompanies this response, extending the date of reply to March 6, 2006. In the Office Action, the Examiner rejected claims 1-4, 11-14, and 17, and objected to claims 5-10, 15, 16, and 18-20.

Applicants respectfully request consideration of the following remarks.

A listing of the Claims begins on page 2.

Remarks begin on page 6.